

Article - Local Government

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§27–306.

(a) (1) The board of viewers shall examine the land in the drainage district and classify the land with reference to the benefit that the land will receive from the construction of the levee, ditch, drain, watercourse, or other improvement.

(2) If drainage is proposed, the board of viewers shall consider the degree of wetness of the land, the proximity of the land to the ditch or a natural outlet, and the fertility of the soil in determining the amount of benefit that the land will receive by the construction of the ditch.

(b) The land benefited shall be separated into five classes in the following manner:

- (1) the land receiving the highest benefit shall be marked “Class A”;
- (2) the land receiving the second highest benefit shall be marked “Class B”;
- (3) the land receiving the third highest benefit shall be marked “Class C”;
- (4) the land receiving the fourth highest benefit shall be marked “Class D”; and
- (5) the land receiving the smallest benefit shall be marked “Class E”.

- (c) (1) The board of viewers shall determine:
- (i) the number of acres in the drainage district in each class listed in subsection (b) of this section;
 - (ii) the total number of acres owned by one person in each class; and
 - (iii) the total number of acres benefited.
- (2) The holdings of an individual landowner need not be all in one class.

(3) The board of viewers need not mark the boundary on the ground or show on a map the number of acres in each class.

(d) The board of viewers shall determine the total number of acres of each class listed in subsection (b) of this section in the entire drainage district and present the information in tabulated form.

(e) The scale of assessment on the classes of land determined by the board of viewers shall be in the ratio of five, four, three, two, and one in accordance with the following example, if five mills per acre is assessed against the land in “Class A”:

- (1) four mills per acre shall be assessed against the land in “Class B”;
- (2) three mills per acre shall be assessed against the land in “Class C”;
- (3) two mills per acre shall be assessed against the land in “Class D”;
- and
- (4) one mill per acre shall be assessed against the land in “Class E”.

(f) (1) Except as provided in paragraph (2) of this subsection, the scale of assessment shall form the basis of:

- (i) the assessment of benefits to the land for drainage purposes; and
- (ii) any future assessment, tax, or cost connected with the drainage district.

(2) The scale of assessment may be modified by order of the county commissioners or county council at the final hearing or a court.

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